

Title 05  
Office of Budget and Finance  
Subtitle 02 Tax Credits  
Chapter 03, Fallen Hero Tax Credit

Authority: Annotated Code of Maryland Tax-Property Article § 9-210 and § 11-2-109,  
Baltimore County Code, 2003

.01 Definitions.

A. The following terms have the meanings indicated.

B. Terms Defined.

(1) “Board of Trustees” means the Board of Trustees of the Baltimore County Employees’ Retirement System.

(2) “Dwelling”:

(a) Means real property that is the legal residence of a surviving spouse and occupied by not more than two families; and

(b) Includes the lot or cartilage and structures necessary to use the real property as a residence.

(3) “Extent of the previous credit” means the lower of 100% of the tax bill or the dollar amount of the credit applicable to the surviving spouse's first qualifying dwelling.

(4) (a) "Fallen law enforcement officer or rescue worker" means an individual whom the Board of Trustees determines to have died as provided in § 5-1-228(a)(2)(i) of the Baltimore County Code, 2003.

(b) “Fallen law enforcement officer or rescue worker” does not include an individuals whose death was the result of the individual’s own willful misconduct or abuse of alcohol or drugs.

(c) The same criteria for Line of Duty death shall apply to rescue workers of the Baltimore County Volunteer Firefighters Association.

(5) “Law enforcement officer” means a sworn officer of the Baltimore County Police Department.

(6) “Rescue worker” means a sworn officer of the Baltimore County Fire Department or an active member of the Baltimore County Volunteer Firefighters Association.

(7) “Surviving Spouse”:

(a) Means the surviving spouse of a fallen law enforcement or rescue worker; and

(b) Does not include an individual who has remarried after the death of the fallen law enforcement officer or rescue worker.

.02 Tax Credit.

A. Granted.

The county shall grant a tax credit against the Baltimore County real property tax imposed on a dwelling that is owned by the surviving spouse of a fallen law enforcement officer or rescue worker:

(1) If the dwelling was owned by the fallen law enforcement officer or rescue worker at the time of the death of the fallen law enforcement officer or rescue worker;

(2) If the fallen law enforcement officer or rescue worker or the surviving spouse was domiciled in the state as of the date of death of the fallen law enforcement officer or rescue worker and the dwelling was acquired by the surviving spouse within 2 years of the death the fallen law enforcement officer or rescue worker; or

(3) If the dwelling was acquired after the surviving spouse qualified for a credit for a former dwelling under §A (1) or §A (2) of this regulation, to the extent of the previous credit.

#### B. Amount of credit.

(1) The property tax credit shall equal 100% of the Baltimore County real property tax for the dwelling under §A (1) or §A (2) of this regulation.

(2) The amount of the credit for dwellings under §A(3) of this regulation is limited to the lower of 100% of the Baltimore County real property tax or final credit amount granted to a former dwelling under §A(1) or §A(2) of this regulation.

#### C. May not be combined.

(1) The property tax credit granted under this regulation may not be combined with any other tax credit or payment in lieu of taxes applicable to the dwelling.

(2) A dwelling granted a property tax credit under this regulation is not eligible for any other Baltimore County real property tax credit.

#### D. Eligibility.

(1) A surviving spouse is eligible for the tax credit in the first taxable year after the date of the death of the fallen law enforcement officer or rescue worker.

(2) The credit is only applicable to tax years beginning after June 30, 2003.

(3) Notwithstanding paragraph (2), a surviving spouse is eligible for the tax credit if the death of the fallen law enforcement officer or rescue worker occurred before, on, or after June 30, 2003.

#### E. Non-lapsing.

(1) Except as provided in paragraph (2) of this section and Regulation 03E of this chapter, the property tax credit continues from year to year without further application by the surviving spouse.

(2) If requested by the Director, the surviving spouse shall provide evidence of continued eligibility.

#### .03 Administration.

##### A. Application

(1) A surviving spouse shall apply to the Director for the tax credit on or before September 30 in the taxable year for which the credit is requested to begin.

(2) Application forms may be obtained from the Director.

(3) A copy of the death certificate shall accompany the application.

(4) The applicant shall provide evidence that:

(a) The dwelling was owned by the fallen law enforcement officer or rescue worker; or

(b) The fallen law enforcement officer or rescue worker or surviving spouse was domiciled in Maryland as of the date of death and the dwelling was acquired by the surviving spouse within 2 years of the death of the fallen law enforcement officer or rescue worker.

#### B. Certification.

(1) Upon receipt of the application, the Director shall forward the application to the Board of Trustees for certification that the death occurred as provided in § 5-1-228(a)(2)(i) of the Baltimore County Code, 2003.

(2) In the case of rescue workers of the Baltimore County Volunteer Firefighters Association, the Fire Chief shall certify a line of duty death with assistance, if necessary, from the Board of Trustees.

#### C. Director to grant or deny.

(1) The Director shall grant or deny the application for the credit within 45 days after receipt of the application.

(2) An application not granted by the Director within 45 days after receipt of the application shall be deemed denied.

#### D. Appeals.

If the Director denies an application under this chapter or is deemed to have denied an application, the applicant may appeal the denial as provided in COBAR 05.02.01.02.

#### E. Continuing eligibility.

(1) On or before May 1 of each year, the Director shall forward to each credit recipient a form to verify continued eligibility in the following tax year.

(2) The credit recipient shall return the form by June 1 of the same year to have the credit applied to the tax bill issued July 1.

(3) Any verification not received by September 30 shall be denied for that taxable year.

**Administrative History**

COBAR Title 05, Subtitle 02, Chapter 01 first adopted September 2004.

Renumbered to be Chapter 03 with amendments to Regulations 01.B, 02.A. and E, and 03 A., B., C., D. and E. adopted on May 6, 2014.